



special  
collections

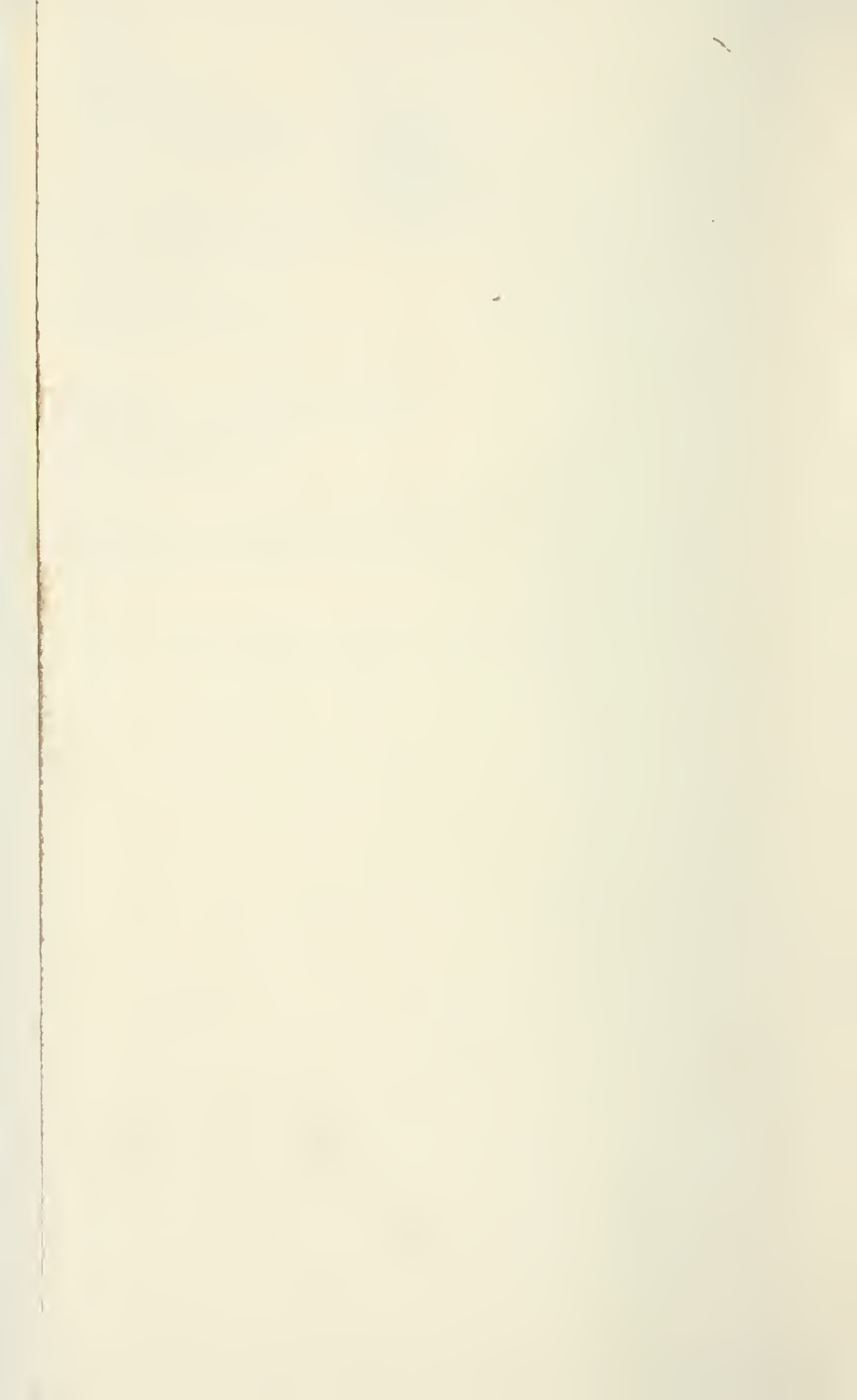
DOUGLAS  
Library



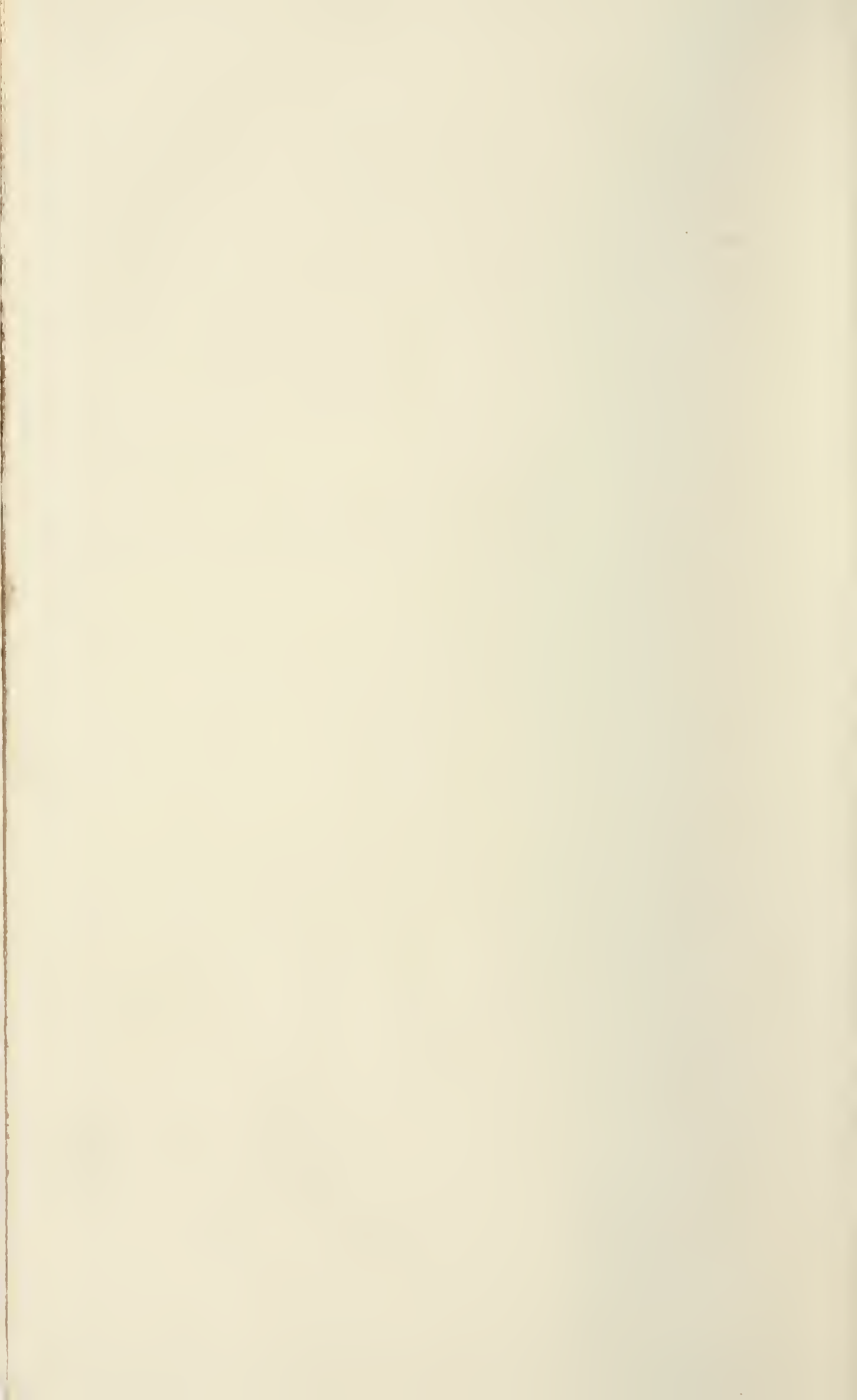
QUEEN'S UNIVERSITY  
AT KINGSTON

KINGSTON ONTARIO CANADA









1774/24  
G B.

THE  
NORFOLK SCHEME:  
OR A  
LETTER  
TO  
*William Pulteney, Esq;*  
ON THE  
Present Posture of Affairs,

PARTICULARLY

With Relation to the Scheme for altering the Method of Collecting the Revenues, by converting the Customs into Excises, shewing the dangerous Consequences of such an Innovation; and Reasons offered to the Honourable House of Commons against maintaining two *Standing Armies* in Time of Peace, viz. one of *Excise-Men*, the other of *Regular Forces*.

---

L O N D O N :

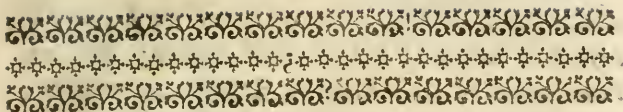
Printed for J. WILFORD, behind the Chapter House,  
in St. Paul's Church-Yard. M,DCC,XXXIII.

(Price One Shilling.)

E/1- 1785 4121







# T H E P R E F A C E.

*THE universal Alarm and Terror which the Reporot of a General Excise being intended to be laid upon all Commodities has spread throughout the Kingdom, amongst Persons of all Ranks and Conditions, shews evidently that there is still some of the true old English Spirit of Liberty remaining amongst us, and that notwithstanding the univerial Corruption which has almost over-run the Nation, we are not yet reconciled to Wooden Shoes and Slavery.*

*I congratulate my Countrymen thereupon, and hope that whenever any Man shall have Boldness (I was going to say Rashness) enough to propose any thing that has such a manifest Tendency to undermine and sap our Liberties, we still shall have Spirit enough left to oppose it with the utmost Vigour and Unanimity.*

*However,*

However, at present it is well contrived to alarm the Town, that there is no Design of laying a General Excise this Session; no, no, that would be too bold a Stroke to venture upon at once, the Pulse of the People must be felt to try how they stand affected, and how much they will tamely bear. TOBACCO and WINE therefore, according to all Appearance, will be the only Things that will be attempted to be Excised this Session; but if these two are swallowed without Opposition, the next Session will in all Probability bring as many more under the same Predicament, 'till at last no one Commodity will be left unexcised; and then between a Standing Army of Excise Officers, and a Standing Army of regular Forces, I leave any one to judge what a blessed Condition our Liberties would be in. In short, it is as evident as that the Sun shines, that whenever a General Excise prevails; SLAVERY always follows as its inseparable Companion.



A

## L E T T E R

T O

\* \* \* \* \*, Esq;

S I R,

**I**T is an Observation that has long been made, with respect to Religion, that there was never any *Opinion* broached, be it ever so *monstrous, unreasonable, or absurd*, but that it has found some Persons either *stupid enough, or base enough*, to espouse and defend it. The same may now be said with respect to any *Schemes* that are thought proper to be proposed by *Men in Power*, in Support of their *own Authority or Grandeur*, under the *plausible Pretence* of the *Necessities, or Welfare of the State*, and the *Publick Service*: For would any Man living have believed, that such a *bare-fac'd Attempt* to bring *Slavery* upon a Free People, as a *general Excise*, or any *Ex-tention of the Excise Laws*, would have met with any *Advocates* in *Great Britain*, whilst

B

we

we had the least *Shadow of Liberty* remaining ?  
Yet this we now see openly defended.

————— *Pudet hæc Cynobria nobis*  
*Et dici potuisse, & non potuisse refelli.*

For my own Part, altho' the *Craftsman* hints that there is such a *Design* on foot, and altho' the *Letter-Writer* in the *Daily Courant* (which is allow'd to be a *Ministerial Paper*) does not seem to deny it, nay even seems tacitly to acknowledge it, I cannot persuade myself that it is real. A lesser Offence cost the *De Wits* their Lives, altho' the *States General* have always a *considerable Body* of *Standing Forces*; and sure no-body believes my Countrymen *more passive* or *less sensible* of *Slavery* than the *Dutch*: I cannot imagine therefore that any Man will be so *rash*, as to venture, *de Gayete de Coeur*, to propose such a *Scheme*, and thereby incur the Resentment of a *whole injur'd People*.

Nevertheless, as 'tis confidently reported that there is such a *Scheme* in Agitation, I shall take the *Liberty*, which is the *Right* of every *Englishman*, (before it is brought into the House, perhaps it may not be so *safe* afterwards) to give my Thoughts on the Arguments brought on both Sides of the Question, by the *Craftsman* and the *Letter-Writer*, in Support of their different Opinions; which I shall do with the *utmost Impartiality*.

The *Craftsman* then says, 'That Care should  
' be taken in collecting Taxes not to give any  
' *just Occasion* of Complaint, for since what  
' the People pay to the Public is the Price of  
' the *Rights* and *Privileges* they enjoy, 'tis  
' not

' not reasonable that any who pay that *Price*  
 ' should be deprived of their Share of the  
 ' *Purchase.*' He adds, ' It often happens that  
 ' the *Tax itself* does not fit so unealy as the  
 ' *Inequality* of it, or some Severity in collect-  
 ' ing it. If there be either any Partiality in  
 ' the *Impositions* themselves, or if one Part of  
 ' the Kingdom are deprived of the Liberties  
 ' to which they have a Right in common  
 ' with the rest, it will work Discontent in  
 ' the Hearts of such Men; and such reason-  
 ' ble Discontents ought to be guarded against,  
 ' as they spread soon and wide, carry along  
 ' with them Resentments, and have often  
 ' proved fatal to Government itself. For of  
 ' what Value (continues he) is the best Con-  
 ' stitution in the World to those who are cut  
 ' off from the Benefits of it, and reduced to a  
 ' State of *Slavery* in a *free Country* ? '

In Answer to this the *Letter-Writer* allows  
 that all Taxes and Impositions ought to be  
 raised in such a Manner, as to give no just  
 Occasion of Complaint or Uneasiness, and  
 that those who pay to the Support of a Govern-  
 ment ought to enjoy those *Rights* and *Privi-  
 leges* which they have fairly purchased; but  
 then, instead of taking any Notice of what  
 the *Craftsman* says, as to the *Inequality* of  
*Taxes* and *Impositions*, the Severity in the  
 Method of collecting them, the Partiality  
 thereof, their depriving Part of the Kingdom  
 of their Liberties, and the Discontents which  
 this will raise in those who are thus deprived  
 of their Liberties, and the Danger thereof, he  
 rambles from the Subject, and only tells him  
 that he will endeavour to convince him that  
 the Alteration designed in the Collection of



the Revenue will not subvert the Constitution. This is a very disingenuous Way of arguing; the *Craftsman* no where asserts, as far as I can find, that it will subvert the Constitution: What does he mean by this Insinuation? He may indeed say that it may prove dangerous to the Constitution, which will not I believe be deny'd; but by those that are hired to assert or deny any Thing, as it serves their Turn: But I would fain ask, if it may be without Offence, how this Alteration came to be projected thus on a sudden, at this critical Juncture, if it were not believed, that the additional Number of *Excise men*, that would be made by this Means, would have a great Influence in the Election of Members for the ensuing Parliament.

The *Craftsman* then observes, ' That in the Times of our Ancestors, whenever the Necessity of the State required any Burthen to be laid on *Trade*, by way of Subsidy, the Legislature took care that the *Trader* should be protected at the same Time in his *Person* and *Property*, against the Oppressions of those who were employed in collecting those Subsidies.' Of this likewise the *Letter-Writer* takes no Notice; no, he was sensible it was a tender Point, and would not bear handling; his tender Conscience would not let him affirm that the *Officers of the Excise* have never oppress'd those over whom they have had any Power, for no other Reason than because they would not vote as they directed.

The *Craftsman* observes next, ' That if our present Circumstances will not admit of any Reduction of Taxes, and the sole Dispute should be concerning some Alterations in the Manner

‘ *Manner of collecting them*, a wise People will  
 ‘ always choose the least of the two Evils, and  
 ‘ desire to continue under that Kind of Taxa-  
 ‘ tion which is most agreeable to the Nature  
 ‘ of Trade, and the fundamental Principles of  
 ‘ our Constitution.’ The *Letter-Writer* does  
 not touch upon this; it was likewise of too  
 tender a Nature, wherefore it is passed over  
 in silence.

The *Craftsman* goes on to explain the *Hard-  
 ships of the Laws of Excise*, in doing which he  
 observes, ‘ That the Powers given to Commis-  
 ‘ sioners of Excise, in some Measure, disfran-  
 ‘ chise every *free-born Englishman*, as far as he  
 ‘ is a Dealer in Exciseable Commodities.’ One  
 would have thought that the *Letter-Writer*  
 would have taken some Notice of this, because  
 it seems a very material Argument against  
*Excises*, but he is likewise pleased to pass it  
 by; and because he would say something for  
 his Hire, he falls foul upon our Method of  
 Tryals by Juries, which *invaluable Privilege*  
 seems to stick mightily in his Stomach, inso-  
 much that I believe he wishes it taken away.

‘ This Method of Tryal [says he] has been  
 ‘ found by frequent Experience in many In-  
 ‘ stances to be liable to Exceptions, in some to  
 ‘ insurmountable Difficulties.’ It were to have  
 been wished that he had pleased to enumerate  
 these Instances wherein a Tryal by Juries is  
 liable to insurmountable Difficulties; for my  
 Part I can find none, unless it be that *Men in  
 Power* can’t bring Juries to act just as they  
 please, to gratify their Spleen and Resent-  
 ments. The *Letter-Writer* proceeds to tell us,  
 ‘ That he never heard that any of the Laws  
 ‘ for proceeding against Offenders in a sum-  
 ‘ mary

‘ many Way, without a Tryal by Jury, were  
 ‘ ever thought oppressive to the People, or  
 ‘ ever made the Subject of Complaint.’ It may  
 be so ; he may not have heard it, or if he had  
 I believe he would hardly have owned it at  
 present ; but if he really has not heard it, as  
 he affirms, I dare say he is the only Man in  
*England* who has not : I can myself acquaint  
 him with one ; it was this.

Two Persons of a most profligate Character  
 made Oath before the *Commissioners of Excise*,  
 that they saw thro’ a Window a Coffee Roaster  
 adulterate Coffee ; the Penalty I think was  
 100 *l.* Now tho’ the Person informed against  
 was a Man of an unblemished Character ; tho’  
 it was known throughout the Neighbourhood  
 that the Witnesses had long had a Grudge  
 against him ; tho’ it appeared to Persons who  
 had the Curiosity to try, that it was impossi-  
 ble at the Distance of the Window to discern  
 Objects so distinctly as to swear to Coffee Ber-  
 ries ; and tho’ their Oaths would not have  
 gone in any Court in *London*, so infamous  
 were their Characters, all the Favour the poor  
 Man could obtain was to get his Fine miti-  
 gated to 20 *l.* I had forgot to observe, that  
 the Window was shut.—All the Observation  
 I shall make hereupon is, that had the Coffee-  
 Roaster been try’d by a Jury, the scandalous  
 Characters of the Witnesses would have saved  
 him.

The *Letter-Writer* proceeds afterwards to in-  
 form us, ‘ That there are many Cases where  
 ‘ even a Justice of the Peace may, upon his  
 ‘ own View, or upon Proof of the Fact by  
 ‘ Witnesses, finally determine the Affair ; and  
 ‘ without any Appeal, or farther Formality  
 ‘ of



‘ of Law, cause the Effects of an Offender to  
 ‘ be seized, and his Person to be committed  
 ‘ to Prison, and even in many Instances inflict a corporal Punishment.’ I don’t know what the *Letter-Writer* may mean by, *Without any Appeal*, but sure I am that there is no Case, wherein a Justice of the Peace can act so absolutely, but that if a Person thinks himself agrieved, he may have his Remedy at Law, and arrest the Justice ; and sure that is an Appeal with a Vengeance.

The next material Thing observed by the *Letter-Writer* is, ‘ That by the most ancient  
 ‘ Laws of the Kingdom, the King was never  
 ‘ obliged to go thro’ the ordinary Forms and  
 ‘ Processes, of Law in order to recover Debts  
 ‘ due to the Crown, but every Bond given to  
 ‘ him is in the Nature of a Judgment, and he  
 ‘ may at the first Instance, without any Tryal  
 ‘ by a Jury, take out an Execution upon it,  
 ‘ by Virtue of which he may seize all the  
 ‘ Lands and Goods belonging to his Debtor,  
 ‘ and keep Possession of them ’till he has paid  
 ‘ himself the utmost Farthing?’ We’ll allow all this ; but what is it to the Purpose ? Because the King, in case of a Bond, which is a Confession of a Debt due, is not obliged to go thro’ the Forms of Law, but may seize immediately on all the Lands and Goods of his Debtor, and pay himself, is that a Reason why the *Commissioners of the Excise*, or any other *Commissioners*, should have a Power vested in them, to seize on Lands or Goods, or to *Fine* and *Imprison* the King’s Subjects, where no Debt appears to be due, on mere Surmises, or on the Oath of any profligate  
 Fellow

Fellow, who may perhaps be *hired* to *for swear* himself to serve a Turn?

The *Letter-Writer* proceeds to tell the *Craftsman* that he has been misinformed as to all Disputes between the Subject and the Crown's being left to the Determination of a Jury except in the *Excise*; and adds, 'That it would be neither decent nor prudent for the supreme Power, wherever it is lodged, to have its Rights litigated and canvalled by those who may have an Interest in determining the Question against the Crown?' Wou'd it not? Then let me add, *that it would neither be SAFE nor PRUDENT for the People to have their RIGHTS determined by those who have an APPARENT INTEREST in determining the Question against them.*

*Power is a very delicious Morsel*; very few who are once possessed of it ever care to quit their Hold, or even are contented with their Share, without grasping at more; if therefore it should ever be our hard Fate (which Heaven forbid) to be cursed with a *bad Minister*, such an Accession of Power as a *general Excise* would give him, might be used by him to very ill Purposes, and might prove of very dangerous Consequence: For, if either the Constitution be subverted, or he lose his Place, 'tis very easy to imagine which a *Man of no Principles will choose*, and whether he would not attempt any thing to maintain himself in Power: But to return from whence I have digressed.

The *Letter-Writer* observes in the next Paragraph, 'That the *Craftsman* is as much mistaken in his next Assertion, as he was in the former; for he affirms [continues he] that

‘ that in all Disputes between the Crown and  
 ‘ the Subject, in Cases relating to the Customs,  
 ‘ the Merits of the Cause are left to the Deci-  
 ‘ sion of the Law ; now it unfortunately ap-  
 ‘ pears that the Fact is quite otherwise ; for a  
 ‘ Statute was made in the 6th Year of his late  
 ‘ Majesty’s Reign, which Statute is still in  
 ‘ Force, empowering Justices of Peace to con-  
 ‘ demn run and unaccustomed Goods, in the  
 ‘ same summary Way, without the Concur-  
 ‘ rence of a Jury, which he complains of as the  
 ‘ great Hardship of *Excises*, and which he in-  
 ‘ sists upon to be peculiar only to *exciseable*  
 ‘ *Commodities*.’ It may be so, the *Craftsman*  
 may be mistaken ; who ever said he was in-  
 fallible ? But yet I see no such mighty Room  
 for *Triumph*, nor for that infinite *Profusion of*  
*Wit* which the *Letter-Writer* pours in upon  
 his Readers on that Occasion. For although  
 it is true that there is such a Power granted  
 by that Statute to *Justices of Peace*, on a Seiz-  
 ure of *run Goods*, there is no Authority vested  
 in them to *enter Houses*, at *all Hours of the*  
*Night*, on *bare Surmises*, as is commonly done  
 by *Excise-men*, and that for no other Reason,  
 but to be *vexatious*, and *plague* such People to  
 whom they *owe a Grudge*. Thus I believe I  
 have shewn that all the *Craftsman*’s Arguments  
 against *Excises* are not subverted by this *un-*  
*lucky Law*, as this *Won’d-be-wit* calls it ; nei-  
 ther will his Objections against *Excises* be  
 equally strong against *Customs*, whilst that Act  
 remains in Force, and in some Respect or  
 other affect every Branch of the *public Re-*  
*venues*.

In the next Paragraph the *Letter-writer*  
 affirms, ‘ That the Money raised by any *Tax*  
 C ‘ belongs

' belongs to the *Public*; that the Application  
 ' thereof is to be directed by *Parliament*, and  
 ' that the *Crown* is no more than the *Steward*  
 ' to collect and gather it in, and is accounta-  
 ' ble for every Shilling of it to the *Represen-*  
 ' *tatives of the People*.' I don't know how to  
 join with the Gentleman in what he here ad-  
 vances, untill he explains what he means by  
 the Word *Crown*. 'Tis a very *ensnaring* and  
*unfair Expression*, and seems calculated on  
 purpose to draw any one who attempts to an-  
 swer it, or to enlarge upon it, into a *Præmu-*  
*nire*. This makes me imagine the *Letter-*  
*writer* either to be an *Attorney*, or some other  
*Limb of the Law*, who perhaps may hope in  
 Time to be made *Attorney* or *Advocate-Gener-*  
*al* in some of our Plantations, for his *merito-*  
*rious Services* of this Nature. *Such Things have*  
*been, and may be again*. However I shall ven-  
 ture to give my Sentiments thereon.

If then by the Word *Crown* the *Letter writer*  
 means his most Sacred Majesty, we all know  
 that by the Laws of *England* 'tis positively  
 affirm'd, *the King can do no Wrong*, consequent-  
 ly he can be accountable to none. But if by  
 the Word *Crown* he means the great Officers  
 of the Crown, such for Example as a Lord  
 Treasurer, or any Lord of the Treasury when  
 'tis in Commission, 'tis well known that they  
 are accountable to the People for every single  
 Shilling paid into their Hands. And 'tis the  
 only Security of the People, aye, and their  
 only Comfort under a bad Minister, that they  
 have a Power vested in them to call him to an  
 Account for all his Embezzlements or Blun-  
 ders: and that if they find him guilty, even  
 the King himself can't save him; no Pardon  
 avail-



availing against a Parliamentary Impeachment, if a Prince would be so cruel to his Subjects to spare one whom the united Voice of his People has condemned. 'This is the Power that makes bad Ministers tremble, and to this we owe the Happiness, that we still can call ourselves a free People.

The *Letter-writer* goes on, ' That Method  
' therefore which from common Experience  
' has been found the readiest, easiest, and  
' cheapest, as well for those that are to pay  
' as for those that are to receive these Contri-  
' butions, whatever Name it is called by, ought  
' undoubtedly to be prefer'd to all others;  
' without puzzling ourselves with idle and  
' useless Enquiries, whether it is conformable  
' to the ancient Way of gathering the public  
' Revenues, or how a few little, tricking,  
' clandestine Dealers may be affected by it,  
' for to the fair and generous 'Trader it is per-  
' fectly indifferent whether he pays Excises  
or Customs.'

This Paragraph is so very extraordinary, that I could not help transcribing it entirely. The Gentleman is pleased to say that the Method which is readiest, easiest and cheapest, ought to be prefer'd to all others, without troubling ourselves about the Consequences, which he calls puzzling ourselves with idle and useless Enquiries. If this is sound Doctrine (and I don't suppose the Gentleman writes without his Instructions) for God's sake let us save the Nation the vast Expence it is at in Salaries for Custom-house Officers and Excise men, and have all our Taxes and Imposts collected by Foot Soldiers and Dragoons. It is as ready, as easy, and I am sure a much

cheaper Method than any yet put in Practice : It is true, they may chance to plunder our Houses, and ravish our Wives and Daughters, or so; but what of all that? We ought not to trouble ourselves about such Trifles; they are all idle and useless Enquiries.

The next Thing observable is his modest Assertion that none but a few little, tricking, clandestine Dealers will be affected by it, and that to the fair and generous Trader it is perfectly indifferent whether he pays Excises or Customs. According to this Rule I will venture to affirm, that thirty nine Parts in forty of all the Traders in *London*, what do I say, *London*? I may say in *Great-Britain*, are little, tricking, clandestine Dealers, and that there are not ten fair generous Traders in the whole Kingdom. Besides, how can he have the Assurance to aver, that it is perfectly indifferent to any one whether his House is enter'd at all Hours in the Night, his Goods confin'd, not to be moved without a Permit, and his Warehouses ranack'd at Pleasure by a Parcel of Jacks in Office, who take a Pride in being vexatious, or whether he may sleep at Quiet, and dispose of his Goods unmolested after having fairly paid the Duties !

In the subsequent Paragraph the Letter-writer rightly observes, ' That it is the Consumer who actually pays all Taxes upon Trade, and not the Dealer; and that therefore whatever temporary Inconveniency the latter may sustain, either by the Duty itself, or the Method of collecting it, the former bears the Burthen of it all at last; an Excise therefore (continues he) is so far from carrying that Terror and Air of arbitrary Power,

' Power, as he (the *Craftsman*) so largely  
 ' expatiates, that on the contrary it is in a  
 ' thousand Instances undeniably true, that the  
 ' Trader reaps considerable Advantages from  
 ' it, and knows how to levy the Duty upon  
 ' his Customers with much greater Severity  
 ' than the Officer levies it upon him; and  
 ' laughs in his sleeve, no doubt, to find him-  
 ' self mentioned upon this Account, in Terms  
 ' of so much Pity and Commiseration. '

This Paragraph is partly true, partly false; but admitting the whole to be true, as he states the Case, it would be one of the strongest Arguments that could be used against converting the Customs into Excises, as shall be shewn presently. First then we admit it to be true that the Consumer bears all the Burthen, at least of Taxes laid upon Trade, but we deny that the Trader reaps any Advantages from it, and for that very Reason; for altho' the Trader, by setting an exorbitant Price upon the Goods that pay Excise, may gain more, in Proportion to the Quantity he sells, than if they did not pay Excise, this by no means countervails his Loss in selling so much less in Quantity of every Commodity paying such Excise, than he did before it did pay Excise. For the Truth of this I appeal to all the Grocers about *London*, in that one Article of Chocolate.

Again, the Trader's being left at the Liberty to set what Price he pleases upon his Goods paying Excise, and consequently making the Consumers pay treble the Value of the Duty, which is always the Case, is an unanswerable Objection against Excises. In *Holland* the *States* never lay an Excise upon any Commodity,

modity, but they at the same Time lay an Assize upon it as we do here upon Bread, and leave it not in the Power of the Trader to raise his Price as he pleases : This, since we are lately grown so fond of following the Example of our Neighbours the *Hollanders*, would not have been amiss to have been put in Practice here : But I find some Persons are for copying all the Defects, and none of the Excellencies of their Neighbours.

The *Letter-writer* goes on ; ‘ As the Consumer therefore pays all Taxes upon all Commodities, it is his Ease and Benefit that ought principally to be consulted in the manner of paying and collecting them, and not the Trader’s.’ How much the Consumer’s Ease and Benefit is consulted by converting the Customs into Excises I think I have already shewn very plainly, and believe my Readers are by this Time pretty well apprized thereof, so that I fancy that Sugar-Plumb won’t take ; but to proceed. ‘ Now whatever Objection [continues he] the Gentleman may have to Excises upon other Accounts, it can be demonstrated, that those Revenues which are under the Care of the Commissioners of Excise, are under better Regulations, and collected with much less Expence than any other ; for I have been credibly informed by Persons conversant in this Affair, that the whole Charge of paying and maintaining this *Standing Army of Excise Officers*, as the *Craftsman* has in another Part of his Writings been pleased to call them, amounts to no more than barely Six pence in the Pound.’ Be it so ; it is not the Expence of maintaining them that is cavil’d at ; it is  
their



their Manner of collecting the *Excise*, and executing their Office; the Influence of the Excise-men already over the Kingdom where they swarm like *Locusts*; and the Danger impending over the Constitution, by the Increase of their Numbers. 'Till these Objections are removed, the *Letter-writer's* crying up the little Expence of maintaining them will avoid nothing; but they will still be a formidable *Standing Army*, as much as he is pleased to laugh at the Expression.

The *Craftsman*, in his 2d Paper upon the Nature of Excises, observes very justly, ' That  
' it has been often objected against the Act  
' for punishing Mutiny and Desertion, in  
' Times of Peace, that it is of dangerous Con-  
' sequence to put *one Part* of the Nation under  
' different Laws from the rest; and that Men  
' who are thus in a Manner cut off from the  
' common Benefits of the Constitution, will  
' have but little Regard for it, and may be  
' tempted to reduce their Fellow Subjects to  
' the same Condition as themselves.' He then observes, ' That this Objection will hold much  
' stronger against *Excise Laws*, which are much  
' like martial Laws both in their Nature and  
' Execution, with this Difference, that marti-  
' al Laws are commonly made perpetual, or  
' at least for a long Term of Years.' He adds,  
' That as Trade is more beneficial to the  
' Kingdom than a Standing Army.' (A Position I am in some Doubt whether the Writers on the other Side of the Question will allow.)  
' So the *British* Merchants will always be more  
' popular than military People, and find more  
' Adherents when their Interests are essentially  
' concerned.

The

The *Letter-writer* in the *Daily Courant* was sensible, I beleive, of the Force of this Argument, since he has no where, as I can find, pretended to answer it, but contents himself with general Assertions, unsupported by any Proofs, and with lamenting the Advantages the Gentlemen who write the *Craftsman* have over their *Adversaries* in the present Controversy concerning Excises; on which Occasion he has this REMARKABLE MODEST ALLUSION. ‘ Like the great *Goliab*, the ‘ Champion of the *Philistines*, he [the *Crafts-* ‘ *man*] comes armed in Brass, and bids Defiance to the *Host of Israel*.’

What are then those very worthy Gentlemen who are enlisted in the Cause of *Slavery*, and are the *professed Advocates* for *Standing Armies*, *Excises*, and *Wooden Shoes*, become on a sudden the *Host of Israel*! Whilst those who write in Defence of *Liberty* and the *Constitution* are stigmatized and branded with the Name of *Goliab*! This is a Transformation far more strange than any in *Ovid’s Metamorphoses*; nor can it any Way be supported, unless the *Letter writer* meant to infer; *That as the Host of Israel fought the Cause, under the Banner of the living God; so he and his worthy Band fight the Cause under the Banner of a certain Person who is their God, and the ONLY DEITY they worship.*

In this Sense alone can the Allusion be just; In this Sense alone can the Gentlemen on the other Side the Question be termed *Goliabs*; and in this Sense I think that Appellation is far from being to their *Dis honour*.

Yet still to make the Allusion compleat, there is a little *David* wanting to defeat this *Goliab*,

*Goliath*, which unfortunately has not yet been found; on the contrary, by the Stature and Bulk of the two *Head Antagonists* of both Parties, I fear it will appear, that *Goliath* is the Champion for *Excises*; I wish the Allusion may hold true to the End, and that little *David*, the Champion of Liberty, may give the *Excise-Man* a compleat Overthrow. As to the *Brazen Armour* with which the *Letter writer* adorns the *Craftsman*, tho' other Folks that shall be nameless, may be as plentifully furnished with *Brass* as Mr. *D'anvers*, yet I must confess, that if the Scheme for *Excises* meets with Approbation, and some other profitable Schemes with which a certain Person is well stored, I don't know but in a few Years four Parts in five of *Great Britain* may be glad to have any *Brass* left.

To return from whence I have digressed; the *Craftsman* observes, that the Author of the *Letter to a Freeholder* affirms that our Liberties can be in no Danger from such *Excises*; upon which he very justly adds, ' That he  
' wishes he had explained himself a little farther, and told what he means by the Word  
' *Liberty*, because it is an equivocal Term,  
' and some Persons seem resolved to make us  
' accept it in the lowest Sense; as the *Letter-*  
' *writer* (continues he) is an Advocate for  
' these honourable Gentlemen; he may perhaps mean, that we are in no Danger of being  
' shut up in Dungeons; or chained to  
' Oars, but shall be left at full Liberty to live  
' or starve where we please; for he may argue,  
' that our Liberties cannot be said to be taken  
' away whilst our Bodies are free; and I must  
' do him the Justice to acknowledge, that  
D this

‘ this Kind of corporal Liberty may not be in  
 ‘ any immediate Danger from this Project :  
 ‘ But (pursues he) he must give me leave to  
 ‘ observe, that this is not the Sense in which  
 ‘ I always understood the Liberties of *Great*  
 ‘ *Britain* ; for as Poverty and Slavery are  
 ‘ commonly and very justly joined together,  
 ‘ so I can never think or speak of Liberty,  
 ‘ without annexing some Ideas of Ease, Plen-  
 ‘ ty and Prosperity to it.

This Remark of the *Craftsman*’s will, I be-  
 lieve, be allowed to be just by every impar-  
 tial Man in *Great Britain* ; for if a Man by  
 the Hardships laid upon *Trade* is reduced to  
 Want and Beggary, and can find no Employ-  
 ment, of what Moment is it to him whether  
 he starves in a Jail or out of a Jail ? Nay I am  
 in some Doubt whether he that is in Prison  
 would not be the happiest, since his Creditor  
 is obliged by a late Act of Parliament to give  
 him some Maintenance, and he is at least sure  
 of being sheltered from the Inclemencies of  
 the Weather, tho’ he has but the Boards to lie  
 on, which is an Advantage he who starves in  
 the Streets has not.

I am not insensible it may be objected to  
 me, that no Man need *starve in the Streets*,  
 since every Parish is obliged to provide for  
 its respective Poor : This I confess to be true,  
 and in many Parts of *England*, especially in  
*London*, there are Workhouses erected for that  
 Purpose ; but what with the Roguery and  
 Knavery of the Persons concerned in looking  
 after those Workhouses in most Parishes [they  
 having learnt of their *Betters* to rob the Poor]  
 the Wretches who are maintained therein are  
 scarcely in a better Condition than Prisoners,

if



if they are in so good, being confined almost as much, and obliged to lie with any one whom the Master of the Workhouse thinks fit, be he ever so nasty ; a Hardship not inflicted upon Prisoners, if they can either provide a Bed of their own, or pay for one to themselves : For this Reason a great many Persons who have lived well, and been reduced, have chosen to undergo the *severest Want*, rather than go into a Workhouse. So much does a true *Briton* value Liberty.

The *Craftsman* afterwards rightly observes, That to be a free and flourishing State are convertible Terms, and that as no People can be said to be flourishing when they are not free, so they cannot long continue free when they cease to flourish. From hence he plainly proves that a People will lose not only all the Advantages, but even the Name of *Freemen*, when either the Weight of Taxes, or the Manner of collecting them, reduces them to Beggary or Dependence, which are the Characteristics of Slaves, and none but Slaves. He then obviates an Objection which may be made with respect to the *Roman Republick's* being a great and free State under a general Poverty, and proceeds to shew undeniably that an Increase of the Officers of the Excise tends naturally to bring us to a State of Beggary and Dependence, and that the converting the Customs into Excises must be inevitably attended with such an Increase.

This is the Sum and Substance of the *Craftsman's* second Paper on the Nature of Excises ; let us now see what the *Letter-writer* in the *Daily-Courant* says in Answer to it.

After

After lamenting the Advantages the *Craftsman* has over his Adversaries in the present Controversy, by reason of *popular Prejudice*, and passing a very handsome Compliment upon himself, at the Expence of a *little Profaness*, for it he thinks the *Craftsman Goliath*, he must certainly think himself the *David* that encounters that Giant, he tells us he will resume the Subject where he left off in his former Paper.

‘ What I was considering there, *says he*, were  
 ‘ the unusual Hardships which the Gentleman  
 ‘ (*meaning the Craftsman*) asserts the Laws of  
 ‘ Excise lay the Merchant and Trader under  
 ‘ who deal in exciseable Commodities.

‘ These Hardships, as he calls them ’ *continues he* [by which ’tis very plain he thinks them none, and that he is very much the Merchant and Trader’s Friend] ‘ these Hardships then, *continues he*, respect principally  
 ‘ the Trial by Juries, which this Method of  
 ‘ Taxation deprives them the Benefit of.’

To be deprived of the Benefit of a Trial by Juries is certainly a very great Hardship, but it is not the only one, nor the only great one, neither is it, *as I apprehend*, great as it is, the principal one which may be introductory to the *Subversion of the Constitution*, and the very Foundation of the *British Liberties*.

The lying under the *lash* of an Excise Officer, and being liable, in Case you disoblige him in any Point, perhaps in *voting according to your Conscience*, to have your Houses and Warehouses ransack’d, and yourself harraß’d daily at all Hours and all Seasons, not to mention your being likewise liable to a swinging Fine upon the *false Information* of every Subaltern

*altern* (and they are not *always* the *honestest* Men in the World) nor allow'd to move any Goods without a Permit; these, I say, are Hardships as grievous in their Consequences as being deprived of the Benefit of a Trial by Jury.

Let us now examine how the *Letter-writer* proves the being deprived of a Trial by Jury no Hardship. Why, he tells us, ' That there ' never was yet such a System of Laws made ' as to comprehend all *Cases, Circumstances* and ' *Occasions.*' To this great Truth I readily subscribe, for there never yet was (nor, I much fear, ever will be) an *effectual Law* made to prevent *Bribery* and *Corruption* in all Cases, in all Circumstances, and on all Occasions: *Hinc illæ lachrymæ.* If there had, I verily believe we should have had no Reason now to apprehend a *general Excise*, or even any Increase of *Excise Officers*, at this *critical Juncture.*

The *Letter-writer* then proceeds to affirm very *magisterially*, ' That some Patriots of our ' *Times* have *canvassed, caballed, formed Committees, enter'd into Associations, and with the ' warmest Zeal and most unwearied Application* ' endeavour'd not to heal Wounds but make ' them deeper, not to apply Medicines but ' Poisons, not to amend the Constitution, ' supposing it had been amiss (which as long ' as he is in Pay I suppose he will not grant) ' but to tear it up by the Roots.'

This is a very heavy Charge, let us see how it is supported. ' If this can be made ' appear (continues he) as it unquestionably ' may.' [So then the Whole of this black Accusation, which will fit no-body but a *Catiline*

or

or a *Sejanus*, stands supported only by his *Ipsè dixit*. But let me tell this Gentleman, whoever he is, as a Friend, that 'till he brings some better Proof of his Assertions, he will be look'd upon by all honest Men as no better than a Slanderer.] But to proceed.

' If this can be made appear, says he (as unquestionably it may) how ill does it become any of these Gentlemen [this points out whom he means above] to put themselves into such violent Ferments, and take fire upon the least Rumour [it seems the Rumour was pretty well grounded] of any Proposal that may be intended to be offer'd to the Parliament, by those whose Duty it is to do it, to make a few necessary, expedient Regulations in some particular Laws, which long and constant Experience (the surest Guide in all Cases) has found absolutely insufficient, and ineffectual to answer those Purposes, prevent those Inconveniences, and reform those Abuses, for which alone they were instituted ?

In Answer to this elaborate Paragraph, I shall only say that I hardly believe any *modern Patriot*, who is not on the same Side of the Question with the *Letter-writer* (for there are *modern Patriots* likewise on that Side (witness those who rejected the Clause for restraining the *Salt Officers* from voting in *Elections*) would be against making any necessary Regulations in any Laws, which Experience has found *insufficient* to answer the Purposes for which alone they were instituted, unless they thought the *Remedy would prove worse than the Disease*. Now to run the Hazard of having an *Excise Parliament*, (by this I mean a *Parliament*



ment chosen by the *Influence* of the *Officers* of the *Excise*) perpetually curtail'd upon us, to prevent some *clandestine* Practices in the Importation of foreign Merchandize, would be just such another Piece of Wisdom as to have one's *Arm cut off* for the Cure of a *sore Finger*, I might say one's *Head* for the Cure of the *Tooth-Ach*.

But even this *Remedy*, for which the *Letter-writer* is an *Advocate*, as well as for *Standing Armies*, unless I am very much mistaken in the Person; this *Remedy*, I say, though I don't doubt but it is very *expedient* for *some Persons*, will never answer the Purposes for which 'tis pretended to be calculated; I mean it will not bring one Shilling more into the *public Coffers*, but on the contrary much less.

This is a Truth which will, I believe, be acknowledged by all *Traders* in general, it being universally known that the *greater Duty* any Commodity pays, the less of it ten-fold is *consumed*; consequently if the King has two Pence in the Pound for any Merchandize that before paid but one Penny, not above a tenth Part of that Merchandize will be *consumed*, and consequently not above a tenth Part imported; so that upon the Ballance the *Crown* will be a Loser eight Parts in ten.

The *Letter-writer* would fain make this *bitter Draught*, call'd an *Excise*, go down with us, by insinuating that very considerable *Savings* might be made thereby in collecting the public Revenues, and that the People in general would receive very sensible Advantages in the *Price* and *Goodness* of their Commodities from this Method of *Taxation*, which  
th

the Nature of *Customs* will not admit of, and lastly, that it is the only Way to prevent *secret, clandestine, and fraudulent Practices* in the Importation of foreign Merchandize, which he avers are the only real Causes of the Decay of Trade.

Tho' the *Public* were assured of reaping all the aforementioned Advantages from this Method of Taxation, which I can by no Means allow to be true, yet I must say it would be *buying Gold too dear*; and I hope my Countrymen will neither verify the Proverb of being *Penny wise and Pound foolish*, nor be so very fond of good *French Wine*, as for the sake of preventing its being *adulterated* to run the *Risque* of wearing *Wooden Shoes*. Besides, the Misfortune is, that whatever *Savings* there might be in this Method of collecting the Revenue, we should be so far from *Savers* in the *Price* of the Commodities paying Excise; that they would cost us considerably more than they do at present; and as to the present Decay of Trade's being owing to the *secret, clandestine, and fraudulent Practices* in the Importation of foreign Merchandize into this Kingdom, that it is almost wholly owing to the *high Duties* and *Incumbrances* laid upon our *Commodities* and *Manufactures*, by which Means other Nations are enabled to undersell us. I could mention some other Causes of the Decay of our Trade, with which all our *Spanish Merchants* are very well acquainted, but perhaps they may not be altogether so proper.

Towards the latter End of his second Paper the Letter-writer is pleased to exult mightily upon the *Craftsman's* having affirm'd *That in all Cases between the Crown and the Subject the Cause*

*Cause is not left to the Determination of the Judges, but they must likewise have the Concurrence of the Verdict of a Jury.* To the best of my Remembrance (for I have not now the Paper before me) the *Craftsman* does not positively and expressly say so ; but suppose he did, where is this mighty Cause of Triumph ? 'Tis certain he meant in Cases where there was no *Bond* given, and consequently the Debt was doubtful before it came to a Tryal ; but where there is actually a *Bond* given ; and consequently there is a manifest Debt actually acknowledged, (and those are the Cases instanced by the *Letter-Writer*) that alters the Property ; and yet even then the *King* has no more Privilege than any other Creditor who has a *Bond and Judgment*, excepting that his Debt will be paid first.

But the Case is quite different with Respect to *Excises*, where although there is no manifest Debt, nor no *Fraud* committed, a false Information does the Business, and ruins the fairest Trader to all Intents and Purposes. In other Cases where there is an Information given the Jury will consider the Characters of the *Informers*, and if they are not Persons of Credit will acquit the Persons against whom they inform ; but here it lies wholly in the Breast of the *Commissioners* ; and if they should be inclined to favour a Man, perhaps they may fear being accused themselves of being negligent of their Duty, which would infallibly turn them out of their Places ; and this alone is Reason sufficient to make them give Sentence against the *supposed Offender*.

In this 3d Paper, the *Craftsman* enquires into the Origin of *Excises* ; in doing which

E

he

he plainly demonstrates that it had its Rise in *absolute Monarchies*, and never got Footing in a free Government but that in Time it introduced *Arbitrary Power*. He then shews us the very Name of an *Excise* was formerly so odious to our Ancestors, not above a Century ago, that when Sir *Dudley Carleton*, then Secretary of State, did but name it in the House of Commons, he was very near being sent to the *Tower*, although he named it to no ill Sense, but to shew what Advantage and Happiness the People of *England* THEN had over other Nations, having neither the *Gables* of *Italy*, the *Tallies* of *France*, nor the *Excise* of *Holland* upon them; yet upon this he was suddenly interrupted and called to the Bar. He shews likewise that it first got Footing amongst us in the Times of our *Civil Wars*, when the Parliament could find no other Way to raise Money to pay their Troops, and yet that nothing but a *large Standing Army* could have forced it down upon the People even at that Time, tho' they were generally disaffected to the Court, and sided with the Parliament against it. He proceeds afterwards to shew us that King *Charles* the first objected it as a Matter of Reproach to the Parliament, that they imposed insupportable Taxes, and odious *Excises* upon their Fellow Subjects, tho' he afterwards made use of the same Method himself.

He informs us afterwards, that although *Excises* were thus introduced amongst us, during the *Civil War*, they would hardly have been continued after the *Restoration* (altho' the Parliament was then in a *very giving Humour*;) but for a *Trick of the Court*.

The



The *Court of Wards* it seems had long been a *terrible Grievance*, which the House of Commons had often endeavoured to get remedy'd; but this was not to be done without giving the King an Equivalent for it. It was agreed therefore to settle 100,000 *l. per Annum* on the Crown in lieu thereof, which was to be raised upon *Land*, by settling an equal Rate upon every County throughout the Dominions towards it.

This Rate being settled, was reported to the House, and is entered in the Journal; but in the mean while the King was advised by his *Ministers*, or some little *selfish Projectors*, who always swarm about the Courts, to ask for a Grant of an *Excise upon Beer and Ale*; instead of the *Equivalent on Land*, which *Excise* they told him would bring him in five or six Times as much more as the *proposed Equivalent*.

The *Craftsman* farther insinuates, that perhaps some Arts might be used to draw the *Landholders* into this Scheme, by terrifying them with the Prospect of a *Land Tax*, which would be a *perpetual Incumbrance* on their Estates. He adds, that upon the King's asking it, that is one Moiety to be settled on the Crown for abolishing the *Court of Wards*, and the other Moiety on *himself for Life*, the first Part of the Scheme passed very glibly, by *bribing* some of the Members, and *threatning* others with a Dissolution; but a Negative was at first put on the latter Part of it, which enraged the Court to a great Degree, though the Moiety they had already obtained, amounted to 300,000 *l.* instead of 100,000 *l.* proposed by Parliament. However, (continues he) by re-

*newing their Bribes, and Menaces of a Dissolution*, they carried their other Point likewise, and got the *whole Excise* settled on the King before the Session ended.

He tells us afterwards, that the wise and honest Part of the Parliament opposed the Excise as a *Monster big with many fatal Evils*; but the servile and mercenary Herd were too numerous, (pursues he) and carried All before them.

He concludes, that as it has always been opposed by the *Patrons of Liberty*, even in Times of the greatest Necessity, it is hoped that in Times of *Peace*, when there can be no extraordinary Occasion for raising Money, we shall not be obliged to make use of an Expedient, which is so repugnant to the Nature of a free Government, and the Interest of a trading Nation.

Let us now see what the *Letter-Writer* in the *Daily Courant* says in answer to all these weighty Objections against a general Excise, or any Extension of the Excise Laws, why saith not one Word: He only tells us, that he has plainly shewn, that both by the Common Law, and ancient Statutes, the King's Debtor was exempted from those Privileges which the Subjects of *England* were intitled to in all other Cases; and that he was proceeded against in a summary Way, without a Tryal by Jury.

He then goes on to tell us, ' That he believes the *Craftsman's* next Objection to Excises, with respect to the Hardships they lay the Trader under, when it comes to be enquired into, will be found to have as little Truth or Reason to support it, as the former

' former had, wherefore we will proceed to  
 ' consider whether there is any Weight in  
 ' what he has advanced upon this Head, the  
 ' Substance whereof (he says) he thinks  
 ' amounts to no more than this; *That all De-*  
 ' *linquents are to be try'd by Commissioners ap-*  
 ' *pointed by the Crown, who must of Conse-*  
 ' *quence be very partial and severe in all Causes*  
 ' *that they are to sit in Judgment upon, in Fa-*  
 ' *vour of the Revenue, and that no Man is ad-*  
 ' *mitted to have a full Power over his own*  
 ' *Goods 'till he has paid the Duty for them.*

' As the first Part of this Objection (con-  
 ' tinues the *Letter-Writer*) is founded entirely  
 ' upon his own Supposition, without even  
 ' attempting to produce the least Evidence  
 ' of the Rigour and Injustice he complains of  
 ' to support this unfair and groundless Aff-  
 ' tion, so we shall find that Fact and Experi-  
 ' ence (his old and constant Enemies) are  
 ' against him.' I am glad of it with all my  
 Heart, for the Sake of *some Persons* that shall  
 be nameless, to whom I am sure the *Letter-*  
*Writer* wishes very well; particularly the  
*Promoter* of this Scheme for an *Excise*, who  
 otherwise will stand a *fair Chance* to bring upon  
 themselves the *Odium* of all the People of  
*Great Britain*. In the mean while we shall see  
 by and by how *unfair* and *groundless* this Af-  
 fection is, and whether *Fact* and *Experience*  
 are constantly against the *Craftsman*.

The *Letter-Writer* is pleased next to fancy,  
 ' That every-body will agree with him in this,  
 ' however they may differ with him in other  
 ' Parts of this Dispute; that the Gentleman  
 ' who understands so well to inforce and  
 ' throw the most trivial Circumstances which  
 ' make

' make for his Argument into the strongest  
 ' Light, would not have omitted mentioning  
 ' as he has done, so much as one *single Instance*,  
 ' wherein the Commissioners of Excise have  
 ' been guilty of the least Partiality in Pre-  
 ' judice of the Subject, much less *to act many*  
 ' *Times as if they thought it their Duty to oppress*  
 ' *them, because the more Fines they lay upon*  
 ' *them, the more Money they bring into the*  
 ' *King's Coffers*; and yet this is the heavy  
 ' Charge, which, without the least Foundati-  
 ' on, or even Colour of Proof, he brings  
 ' against them.' I fancy, if I may be allowed  
 to fancy in my Turn, that he thought their  
*Partiality and Oppression* was so well known,  
 that there was no need to mention any In-  
 stances thereof. or else, which is not unlikely,  
 that he laid a *Trap* for the *Letter-Writer*, into  
 which that Gentleman is fallen very fairly,  
 which makes me believe that he did not con-  
 sult his *Oracle* when he wrote this Part of his  
 Letter, or otherwise he could never have been  
 guilty of such an *egregious Blunder*, which  
 must infallibly redound to his *entire Defeat*, if  
 he has any *Shame* left, since he has put the  
*whole Issue* of his Cause on this one Circum-  
 stance; but of this more hereafter in its pro-  
 per Place.

' It ought therefore to be concluded by  
 ' every reasonable Man (pursues the *Letter-*  
 ' *Writer* in a Sort of Triumph) that there  
 ' cannot be found *one Fact*, among all the  
 ' various Controversies which every Day arise,  
 ' and are brought in Judgment before those  
 ' Gentlemen, to ground such a Complaint  
 ' upon; because, if such a Thing had ever  
 ' happened, it is impossible to suppose, that  
 ' he



‘ he should not use his utmost Care and Application to inform himself, who, in all other Cases, is so extremely diligent and industrious to sift out every little Error or Mistake, which he imagines to have been committed in any Branch of the Administration, and applauds himself so marvelously upon the Discovery.’ I fancy the *Letter-Writer*, after the Example of a certain Gentleman, must shortly take Shame unto himself.

The *Letter-writer* proceeds then to expatiate upon the Disingenuity of any Writer, who pretends to have nothing but the Publick Good in View, and yet can sit down, and wilfully and considerately, *without even so much as common Report to justify him in it*, endeavour to throw an Odium upon a great Number of Gentlemen of Fortune and Distinction, as such abject Fools of Power, as to be capable of doing the most flagrant Acts of Injustice; and without the least Regard to their own Characters, or even to common Decency, to break through the Boundaries of Right and Wrong, whenever they shall be commanded to do it, for the Sake of continuing in their Places, in order to condemn a poor Trader perhaps in the Penalty of 20 s.

It must be acknowledged, that the *Letter-Writer* has a very good Hand at drawing *Monsters*, and that one would not imagine there could be such *profligate, mercenary, selfish Wretches* to be found among Gentlemen of Fortune and Distinction; but supposing it should be fully proved that there are *such Persons*, and that they condemn poor Traders, and that *unjustly*, not only in the Penalty of

20 s. but 2000 l. to the utter Ruin of themselves and Families, what will the *Letter-Writer* say then? On whose Side will the Dis-  
ingenuity lie?

‘ If the Case was indeed as he represents it  
‘ (continues the *Letter Writer*, and such bare-  
‘ faced Iniquities should be practised under the  
‘ *Mask of Law and Justice*, as he insinuates  
‘ there are; and that *Ministers of State*, and  
‘ all those that act in Authority under them,  
‘ could be so monstrously wicked, as to conspire  
‘ together in the Manner this Writer pretends,  
‘ to oppress and plunder the Subjects, without  
‘ *Fear or Shame*, surely such a Government  
‘ *deserve* all that *Abhorrence* which he has  
‘ been trying so long to raise in the Minds of  
‘ the People against the Present. But if on  
‘ the contrary the Fact should be quite other-  
‘ wise, if *Law and Justice* are fairly and im-  
‘ *partially* administ’r’d, and not one *Example*  
‘ can be produed, where the *Rights* of the  
‘ *Subject* have ever been violated in Favour  
‘ of the *Crown*, what Regard ought that Wri-  
‘ ter to have from any Party, who in order  
‘ to support the Cause he is engaged in, will,  
‘ without Truth or Probability, accuse the  
‘ most innocent Persons of the blackest  
‘ Crimes. and endeavour to render one half of  
‘ the Nation odious to the other.’

I think we cannot do better than to let the whole Dispute, not only between the *Letter-Writer* and the *Craftsman*, but between all the Writers *pro* and *con* upon the Subject of Excises, be determined by this single Paragraph: If the *Commissioners of the Excise* are such *just*, such *impartial*, such *equitable*, and such *merciful Administrators of Justice* between the King  
and

and his People, that not one single Instance is to be given of their ever oppressing the Subject, in God's Name let not only all our Customs be turned into Excises, but let all our Courts of Equity and all Juries be laid aside, and all Grievances between Man and Man be decided for the future by the Commissioners of Excise. But if, on the contrary, most of those honourable Gentlemen have all along acted like so many petty Tyrants, that knew no Law, no Restraint but their Will; if Oppression, Insolence and Rapine has been their Delight, and hundreds, I may say thousands, of Families have been utterly ruin'd by them, and are even now starving, and cursing them for it; if all this has been proved by several Instances, and can be proved by infinite Numbers more, if necessary; if this be the Case, as undoubtedly it is, in the Name of Liberty, and all that is dear to us as Men and Christians, let us add no more to the already too enormous Power of such merciless Beasts of Prey; let us rather pare their Fangs, and knock out some of their Teeth, that they may not tear in Pieces and devour those poor Wretches who come under their Clutches. I mean, let us rather take from them some of that Power whereof they make so ill an Use, and which was never at first design'd them; the original Penalty, in Case of a Contravention of the Law of Excise, being but 5*l.* whereas 'tis now stretch'd to such exorbitant Sums, that a Man in very plentiful Circumstances may be torn in Pieces, and reduced to Beggary by the Commissioners in a Fortnight.

That it is fact that the Commissioners of the Excise have been guilty of the most horrible Tyranny and Oppression, every impartial Man must be convinced, who will take the Trouble to peruse a Pamphlet entitl'd *Remarks on the horrible Oppressions, Insolencies, and unjustifiable Partialities of the Commissioners of the Excise*. Or, as this Treatise is very scarce, *The second Part of an Argument against Excises*, printed for H. Haines, at Mr. Francklin's, in Ruffel Street, Covent-Garden; in the *Appendix* to which he will find such Instances of the Oppressions, Partiality, and Insolence of these Commissioners, as will make him not only abhor them, but detest and abominate the very Name of an Excise, and all the Promoters thereof.

Having thus shewn that the Laws of Excise, by subjecting every Man who deals in exciseable Commodities to the Power of the Commissioners, subject them to the most horrid and arbitrary Oppression, without any Hopes of Redress, one would not think that any Man could be found so abandon'd as to plead for a general Excise, or any Extension of the Excise Laws. But so frail and corrupt is human Nature, that there is no Cause so vile, for which there may not be found Advocates, provided they are well paid. This makes it necessary to arm my Countrymen against all their Sophistry, for Truth and Argument are two Weapons which those Gentlemen never use.

For



For Instance, the Letter-writer in the *Daily Courant* does not deny but that there is a very extraordinary Power vested in the Commissioners of the Excise, but running into Digressions not at all to the Purpose, spends Abundance of Paragraphs in proving what no-body ever controverted, *viz.* That the King's Debtor was never allowed the Liberty of a Tryal *per pares*, but was try'd in a summary Way. From hence, I suppose, the Gentleman imagines his Readers will draw this Inference, that since this was the Practice by Common Law as long as since the Conquest, the converting the Customs into Excises will be no Hardship upon the Subject.

I don't know indeed but some of his Readers may be so weak as to draw this Consequence, but then give me Leave to inform them that the Case is widely different ; for altho' it is fact that the King's Debtor was never allow'd the Privilege of a Tryal by Jury, that is no Reason why a Man who is not the King's Debtor should not be allowed the Privilege, nor why he should have his Goods seiz'd, his Person imprison'd, and his Family ruin'd, merely on Suspicion, or the Information of a profligate Rascal, whose Oath would not be taken by any one who knew him for two Pence.

For the Commissioners of the Excise are such very candid Gentlemen, that they will not give themselves the Trouble to enquire the Character of a Witness, nor will they re-

ject his Evidence, altho' a dozen reputable and substantial Tradesmen should appear in Behalf of the Person informed against, and invalidate his Testimony : This I know to be fact, in the Case of a very eminent Tradesman now living, who is both ready and willing to make Affidavit thereof, if called upon.

Again, the Letter-writer in the *Daily Courant* (for there are two Letter-writers both Advocates for Excises) does not deny but the Commissioners of Excise have it in their Power (if they please) to oppress and abuse the Subject without any Redress ; but then he affirms very roundly, that they are a Parcel of such ——— upright, incorrupt (a rare Thing in these Days) impartial and merciful Administrators of Justice between the King and his People, that no one single Person was ever yet aggrieved or oppressed by them, since they had first the Power vested in them, which let me tell you is a considerable Time ago, being ever since the 12th Year of *Charles II.*

What not once! not in one single Instance! Sure there is some strange uncommon Virtue lodg'd in the Commission! I wish it would diffuse some of it to some other Commissions which I could name. I remember to have read a Story somewhere of a Mill, which had this peculiar Quality inherent in it, that whoever was once made Master of that Mill, let him be ever such an honest Man before he took Possession thereof, no sooner did he set Foot in the Mill, but he immediately became one of the arrantest Rogues in the World.

The



The Place of Commissioner of the Excise seems directly the Reverse of this Mill; for no sooner has a Gentleman taken Possession thereof, but he has immediately all the Integrity and Probity of an *Aristides* transfused into him, tho' he might not perhaps before be Master of all the Uprightness and Equity in the World. For I don't suppose even the Letter-writer will insist, that all the Gentlemen who ever were in that Office were always such shining Patterns of Justice and Honesty, both before they enter'd it, and after they laid it down: No, 'tis a Virtue inherent in that Commission, what a Pity it is that it cannot be transmitted to any others!

But Raillery apart, in a Case where no true *Briton* can rally with Pleasure, is not the Power of these upright Gentlemen already large enough? Are there not already a sufficient Number of Commodities that pay Excise, and a sufficient Number of Officers of the Excise, but we must increase the Numbers of each, and that just at this particular Time? There is already an Excise, as the *Craftsman* well observes, on Beer, Ale, Mum, Cyder, Perry, sweet Wines, Malt, Brandy, Rum, Arrack, and all distill'd Spirits, Leather, Soap, Candles, Hops, Paper, Paste-boards, Mill-boards, &c. Silk and Callicoes, Starch, Hides, Wire, and wrought Plate, Coffee, Tea, and Chocolate, Salt, &c. Now over what Numbers of his Majesty's Subjects does this give the Commissioners of the Excise an almost absolute Power? which brings me to consider this Affair in another Light, I mean, with respect  
to

to the dangerous Consequence such an Influence may have over the Constitution, and the Liberties of the People in general ; and which is, I believe, the only Reason, whatever Pretences may be used, why an Extension of the Excise Laws is desired at this present.

It is as evident as that the Sun shines, that in Case of any Election all Victuallers, Cyder-men, Maltsters, Distillers, Leather-sellers, Curriers, Tanners, Soap boilers, Tallow-chandlers, Hop-factors, Dealers in Paper, Past-boards, &c. Silk-throwsters. Linnen drapers, Starch-makers, Dealers in Hides, Wire-drawers, Goldsmiths, Drugsters, Grocers, and Dealers in Salt, must be absolutely influenced by the Officers of the Excise to vote as they please ; and what Numbers these are, and of what dangerous Consequence it may prove, I leave any Man to judge. Yet are they not content with these, but would fain extend their Power farther, over some more Branches of our Trade, 'till it would be absolutely in their Power to force upon us whomsoever they please, in all Elections whatsoever.

The Letter-writer in the *Daily Courant*, in order to reconcile us to Excises, pretends to give a very advantageous Account of the Method of *Prosecutions* before the *Commissioners* as preferable to any other. ‘ When any ‘ Offence is complain’d of, says he, to the ‘ Commissioners of the Excise, the *Party* ‘ accused is summoned to appear, to answer ‘ the Charge without any expensive *Processes* ; ‘ upon his Appearance he has a fair and full ‘ Hearing,

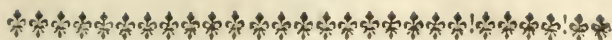
‘ Hearing, the Method of trying him is directed by Act of Parliament, which his  
 ‘ Judges are tied down to observe, which they  
 ‘ neither *can*, nor in any Case whatever *did*  
 ‘ ever deviate from; if upon his own Confession, or the Oaths of credible Witnesses,  
 ‘ whose Characters he has the Liberty to object against, he should appear to be guilty,  
 ‘ Warrants are issued for levying such Forfeitures and Fines upon his Goods and  
 ‘ Chattels, as by the respective Statutes are appointed for the Punishment of his Offence,  
 ‘ but yet they can’t proceed to the Sale of them ’till 14 Days after Seizure, all which  
 ‘ Time is given to redeem them; which if he does not think fit to do, they are sold, and  
 ‘ the Overplus is returned to him, if they are disposed of for more than the Satisfaction amounts to, which the Law requires  
 ‘ him to make for transgressing it.’

Besides a Number of direct Falshoods, was there ever any thing more unfair and disingenuous than this Paragraph? We’ll allow there are no expensive Proccesses to bring the Party before the Court, and we’ll allow that he has a fair and full Hearing, but what is that? that is, he is allowed to talk as long as he pleases, but they are before resolved it shall be to no purpose, for right or wrong he must be fined, as can be proved by several Instances. We’ll allow the Method of Tryal is directed by Act of Parliament, but is it ever the less severe for that; and was not that Act made when Fines were limited to 5 l? And severe as it is, has the Letter-writer the Front  
 to

to say they never *did* deviate from it ? We'll allow that he has the Liberty to object against the Characters of the Witnesses, but it must be allowed likewise, and can be fully proved, that his Objections will avail nothing, even tho' the Witnesses should be the most profligate Wretches upon Earth. We'll allow that Warrants are only issued for levying such Fines as are *directed by the Statutes* ; but are those *Fines ever the less exorbitant for that* ? As to the Overplus being returned to him, 'tis true it ought to be so, but 'tis as true that it is very often refused, as may be seen in the *Remarks* above-mentioned.

I hope by this Time the Reader is fully satisfied of the Nature of Excises, wherefore I shall say no more, but that I wish all those who are Advocates for a general Excise may groan under the Burthen of it, provided all *honest Men* can be exempted from it.





# NORFOLK *Excise*.

A NEW

## BALLAD.

YE Knaves and ye Fools, Maids, Widows  
and Wives,

Come cast away Care, and rejoice all your Lives;  
For since *England* was *England*, I dare boldly  
say,

There ne'er was such Cause for a Thanksgiving  
Day :

For if we're but wise,

And vote for the Excise,

Sir *Blue-String* declares (as you know he ne'er lies)  
He'll dismiss the whole *Custom-house* rascally Crew,  
And fix in each Town an *Exciseman* or two.

### II.

*Excisemen* are oft' the *Bye-Blows* of the *Great*,  
And therefore 'tis meet that they live by the  
State ;

Besides, we all know they are mighty well bred,  
For every one of them can both write and read :

Thus enobled by Blood,

And taught for our Good,

This Right to rule o'er us can ne'er be withstood ;  
For sure 'tis unjust, as well as unfit

We should sell our own Goods without their  
*Permit*.

G

Who



## III.

Who would think it a Hardship, that Men so  
 polite  
 Should enter their Houses by *Day* or by *Night*,  
 To poke in each Hole, and examine their Stock,  
 From the Cask of right *Nauts* to their Wife's  
*Holland Smock* ?

He's as cross as the Devil  
 That censures as evil  
 A Visit so courteous, so kind, and so civil ;  
 For to sleep in our Beds without their *Permit*,  
 Were in a free Country a Thing most unfit.

## IV.

When we're *absent* they'll visit, and look to our  
 Houses,  
 Will tutor our Daughters, and comfort our Spouses ;  
 Condescend at our Cost to eat and to drink,  
 That our Ale may'nt turn sour, or our Viſuals  
 mayn't stink.

To such a Commerce  
 None can be averse,  
 Since every one knows it is better than worse :  
 Then let us careſs them, and ſhew we are wiſe,  
 By holding our Tongues, and ſhutting our Eyes.

## V.

An *Excise* that is *general* will ſet us quite free  
 From the Thraldom of Tryals by Judge and  
 Ju--ry,  
 And put us into a right *summary* Way  
 Of paying but what the Commissioners ſay ;

And

And what need we fear  
 Their being severe,  
 Who for fining us have but a Thousand a Year :  
 'Tis better on such chosen Men to rely,  
 Than on Reason, or Law, or an honest Ju--ry.

## VI.

Since the *H——ns* have left us, and scorn our  
 poor Pay,  
*G——r* and *D——k* are in a bad Way ;  
 'Tis therefore high Time to augment our Land-  
 Force,  
 And double our Files, both of Foot and of Horse:  
 The prolifick *Excise*  
 Will beget these Supplies,  
 And *Great Britain* blest with two standing Armies,  
 Our Freedom and Properties safe to defend,  
 And our Fears of the Pope and Pretender to end.

## VII.

An *Excise* for all Knaves yields Places most fit,  
 And will furnish our Fools with Store of bought  
 Wit ;  
 'Twill enable each J——ce to oppress or protect  
 All who vote, or vote not, as he shall direct :  
 'Twill increase the Supplies,  
 And the Number of Spies,  
 And strengthen Sir *Blue's* Hands to bribe our  
 Allies ;  
 What to all Sorts such Blessings does freely dis-  
 pence  
 Must surely be sigh'd for by all Men of Sense.

## VIII.

## VIII.

Moreover, this Project, if right understood,  
Will produce to the Nation Abundance of  
Good ;

In Coffee and 'Tea how our Trade is increas'd,  
If not the fair Dealers, the Smugglers at least !

Civil List 'twill amend

By fining false Friend,

And the Nation's true *Sinking Fund* prove in  
the End ;

Then *South-Sea*, and *India*, and *Bank* never  
fear,

Your Security's certain for more than one  
Year.

## IX.

Then ye Knaves and ye Fools, ye Maids,  
Widows and Wives,

Come cast away Care and rejoice all your  
Lives,

For since *England* was *England*, I dare boldly  
say,

There ne'er was such Cause for a Thanksgiving  
Day :

For if we're but wise,

And vote for the Excise,

Sir *BlueString* declares (and you know he ne'er  
lies)

The Merchant and Tradesmen, if his Project  
but take,

Shall have their free Choice, to hang, drown,  
or break.

F I N I S









